

**CEDAR BLUFF**  
Posted 6/14/2016

Effective June 1, 2016.

The Town of Cedar Bluff has levied a lodgings tax as shown below:

<b>Lodgings Tax:</b>	<b><u>RATE</u></b>
General Rate	3.000

If you have any questions about your Cedar Bluff lodgings tax, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

**ORDINANCE 2016-01**

**AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, AND CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATION TO TRANSIENTS IN THE TOWN OF CEDAR BLUFF PROVIDING PENALTIES FOR THE VIOLATIONS FO THIS ORDINANCE.**

BE IT ORDAINED by the Town Council of the Town of Cedar Bluff, in the State of Alabama as follows:

Section 1. DEFINITION. The following words, terms and phrases when used in this ordinance, shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

- (a) The term "person" includes any individual, firm, co-partnership, association, corporation, receiver, trustee, or any other group or combination acting as a unit and the plural as well as the singular number.
- (b) The term "town" shall mean the Town of Cedar Bluff, Alabama.
- (c) The term "tax year" or "taxable year" means the calendar year.
- (d) The term "taxpayer" means any person liable for taxes under the provisions of this ordinance.
- (e) The term "transient" shall mean a person renting a room for a period of less than thirty (30) continuous days in a hotel, motel, inn, tourist camp, tourist cabin or in any other place or establishment in which rooms, lodgings or accommodations are furnished for a consideration.

Section 2. LEVY OF THE TAX IN THE TOWN. For the privilege of engaging or continuing with in the Town in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

- a. There is hereby levied and imposed in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or proportion engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodging, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of three percent (3%) of the charge for such room, rooms, lodging, or accommodations, and services furnished in such room. The tax shall not apply to

rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any place.

Section 3. PROVISIONS OF STATE LODGING TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED. This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and punishments, and deductions, that are applicable to the taxes levied by the State lodging tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodging tax statutes for enforcement and collection of taxes.

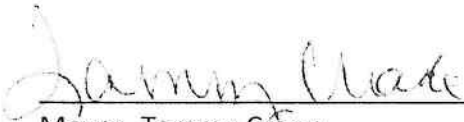
Section 4. ADDING AMOUNT OF TAX TO PRICE. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein to the receipt from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

Section 5. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town, by its general license code or ordinance.

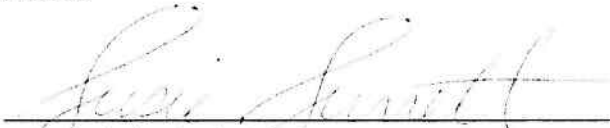
Section 6. SEVERABILITY. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 7. EFFECTIVE DATE. This ordinance shall become effective on the first day of June 2016 and the first payment of taxes hereunder shall be due and payable on the 15<sup>th</sup> day of July 2016. This ordinance shall remain in full force and effect and shall apply to each month of the years 2016 beginning with the month of June 2016 and to each month and each calendar year thereafter from year to year.

ADOPTED AND APPROVED THIS 9<sup>TH</sup> DAY OF MAY, 2016.

  
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Mayor, Tammy Crane

Attest:

  
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Town Clerk, Susie Surrent